

Sixty-seventh  
Legislative Assembly  
of North Dakota

**HOUSE BILL NO. 1006**

Introduced by

Appropriations Committee

1 A BILL for an Act to provide an appropriation for defraying the expenses of the office of the tax  
2 commissioner and for payment of state reimbursement under the homestead tax credit and  
3 disabled veterans' tax credit; to amend and reenact section 57-01-04 of the North Dakota  
4 Century Code, relating to the salary of the state tax commissioner; to provide an exemption;  
5 and to provide for a transfer.

6 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

7 **SECTION 1. APPROPRIATION.** The funds provided in this section, or so much of the funds  
8 as may be necessary, are appropriated out of any moneys in the general fund in the state  
9 treasury, not otherwise appropriated, and from special funds derived from federal funds and  
10 other income, to the tax commissioner for the purpose of defraying the expenses of the tax  
11 commissioner and paying the state reimbursement under the homestead tax credit and disabled  
12 veterans' tax credit, for the biennium beginning July 1, 2021, and ending June 30, 2023, as  
13 follows:

	<u>Governor's</u>		
	<u>Base Level</u>	<u>Recommendation</u>	<u>Appropriation</u>
<u>Salaries and wages</u>	<u>\$22,867,956</u>	<u>\$22,463,583</u>	<u>\$22,867,956</u>
<u>Operating expenses</u>	<u>7,112,460</u>	<u>8,104,674</u>	<u>7,112,460</u>
<u>Capital assets</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
<u>Homestead tax credit</u>	<u>15,800,000</u>	<u>18,000,000</u>	<u>15,800,000</u>
<u>Disabled veterans' tax credit</u>	<u>8,410,200</u>	<u>14,000,000</u>	<u>8,410,200</u>
<u>Total all funds</u>	<u>\$54,196,616</u>	<u>\$62,574,257</u>	<u>\$54,196,616</u>
<u>Less estimated income</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>
<u>Total general fund</u>	<u>\$54,071,616</u>	<u>\$62,449,257</u>	<u>\$54,071,616</u>
<u>Full-time equivalent positions</u>	<u>123.00</u>	<u>118.00</u>	<u>123.00</u>

	Adjustments or		
	Base Level	Enhancements	Appropriation
Salaries and wages	\$22,867,956	(\$525,154)	\$22,342,802
Operating expenses	7,112,460	353,660	7,466,120
Capital assets	6,000	0	6,000
Homestead tax credit	15,800,000	2,200,000	18,000,000
Disabled veterans' tax credit	8,410,200	5,589,800	14,000,000
Total all funds	\$54,196,616	\$7,618,306	\$61,814,922
Less estimated income	125,000	0	125,000
Total general fund	\$54,071,616	\$7,618,306	\$61,689,922
Full-time equivalent positions	123.00	(5.00)	118.00

**SECTION 2. EXEMPTION - LINE ITEM TRANSFERS.** Notwithstanding section 54-16-04, the state tax commissioner may transfer funds between the homestead tax credit and disabled veterans' tax credit line items in section 1 of this Act if one line item does not have sufficient funds available for state reimbursement of eligible tax credits. The state tax commissioner shall notify the office of management and budget and the legislative council of any transfers made pursuant to this section.

**SECTION 3. MOTOR VEHICLE FUEL TAX REVENUE TRANSFER.** There is transferred to the general fund in the state treasury out of motor vehicle tax revenue collected pursuant to section 57-43.1-02, the sum of \$1,873,744, for the purpose of reimbursing the general fund for expenses incurred in the collection of the motor vehicle fuels and special fuels taxes and the administration of these taxes, for the biennium beginning July 1, 2021, and ending June 30, 2023.

**SECTION 4. AMENDMENT.** Section 57-01-04 of the North Dakota Century Code is amended and reenacted as follows:

**57-01-04. Salary.**

The annual salary of the state tax commissioner is one hundred ~~seventeen~~twenty-one thousand ~~eighty-seven~~eight hundred fourteen dollars through June 30, ~~2020~~2022, and one hundred ~~twenty~~twenty-three thousand ~~fourteen~~six hundred forty-one dollars thereafter.